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of businesses, including wholesale and retail establishments, banks, mail-order houses, hotels, insurance companies, and contracting firms.

To one who is familiar with accounting practice, the books contain much suggestive material. Unfortunately the data are poorly organized and there is unnecessary repetition both in text and in illustrative material. The discussion of the theory of accounts is hardly more than an exposition of bookkeeping terminology. The last volume contains a number of "Practical Accounting Problems and Solutions." The compilers of the cyclopedia were unfortunate in picking some of their solutions, notably to Problems 49 and 50. These two solutions appear in the volume of a well-known writer¹ and are incorrect. Incidentally, the editor of the set neglects to give credit to the author of the solutions, either in a footnote or in the list of "Authorities Consulted." This part of the work would also have been materially improved if solutions for Problems 30 to 47 had been given. From a mechanical point of view the books are excellent; the half-tone illustrations are especially good and are well selected.

The Elements of Child Protection. By SIGMUND ENGEL. Translated from the German by DR. EDEN PAUL. New York: Macmillan, 1912. 8vo, pp. xii+276. \$3.50 net.

This stimulating volume has for its purpose a presentation of all the problems of child protection from the standpoints of modern socialism and modern social science. In view of the breadth of its scope—embracing, as it does, conditions in all the leading countries of the civilized world—one is not surprised to learn that the author carefully limits his field. He makes no attempt to write a history, philosophy, or handbook of child protection, but restricts himself rather to a clear presentation of all the present-day problems of child protection common to the leading countries. Although it is not claimed that the contents of the work are entirely the results of personal investigations in the various countries concerned, nevertheless the soundness of the observations presented with respect to the United States are such as to inspire confidence in the reliability of the book as a whole. The discriminating way in which the immense bulk of available material has been handled is admirable. Judged from the standpoint of its purpose, and the achievement of that purpose, a translation of the book was well worth while.

Elements of Accounting. By JOSEPH J. KLEIN. New York: D. Appleton & Co., 1913. Pp. xiv+422. \$1.50.

The object of the author was to write a treatise that would be used as an introductory text for colleges and universities. The first four chapters are devoted to a general exposition of bookkeeping principles. Chaps. v and vi

¹ *Accountancy Problems and Solutions.* By Leo Greendlinger. Vol. II, pp. 14-22.

present the main features of partnership and corporation accounting. Chaps. vii to x discuss the essentials of the balance sheet and income and expense statements. Chaps. xi and xii treat of insolvency; chaps. xiii and xiv are brief but well-written summaries of the more common problems of cost accounting. The book closes with a brief chapter on auditing.

While the author may be criticized for not conceiving a larger ideal in writing his work, the text fulfils its purposes admirably. In the book are to be found no new accounting concepts. No attempt is made to show the relationship of accountancy to the larger problems of business administration. The author limits himself to making an exposition of the present practice in the more ordinary lines of accounting activity. He is clear in his explanations and drives home his points by giving the students a list of exercises at the close of each chapter, supplemented by a great number of questions and problems at the end of the text.

The value of the book is augmented by a well-selected bibliography at the end of each chapter, and by an index.

The Old Law and the New Order. By GEORGE W. ALGER. Boston: Houghton Mifflin Co., 1913. 8vo, pp. 295. \$1.25 net.

Criticism of our courts and of their relations to law-making and law enforcement is the common practice of writers today, and this, in the opinion of the writer, represents a distinct change from the attitude of an earlier day. But it is also his belief that modern conditions demand such criticism in order that reforms may come about both in judicial procedure and in the standards of justice which now prevail. His ideas of the points at which our present system breaks down and of the lines along which changes should be made are here gathered together in a series of papers all of which are reprints of what has previously been published. The papers are well and interestingly written with an effort to make clear to a general reading public the writer's convictions on the special subjects that he discusses. Thus the paper on "The Police Judge and the Public" shows vividly the present failure to comprehend the difficulties and possibilities that are presented to this court in a great city. In some of the other papers he shows how a distorted justice results from the failure of courts of law to recognize changes in industrial conditions and methods of production.

Women in the Bookbinding Trade. By MARY VAN KLEECK. New York: Survey Associates, Inc., 1913. 12mo, pp. xx+270. \$1.50.

The Russell Sage Foundation is publishing in this study the results of a careful investigation of the work of bindery women in Manhattan with the idea that conditions there may be taken as an index of bindery work throughout the country. The report is a careful piece of work in which effective use has been made of the material furnished by the investigation. There are